

§ 105-258. Powers of Secretary of Revenue; who may sign and verify legal documents; who may serve civil papers.

(a) Secretary May Examine Data and Summon Persons. – The Secretary of Revenue is authorized to do any of the following for the purpose of ascertaining the correctness of any return, filing a return where none has been filed, or determining the liability of any person for a tax, or collecting any tax:

- (1) Examine, personally, or by an agent designated by him, any books, papers, records, or other data that may be relevant or material to the inquiry.
- (2) Summon any of the following persons to appear at a time and place named in the summons, to produce such books, papers, records, or other data, and to give such testimony under oath as may be relevant or material to the inquiry:
 - a. Any person liable for the tax or required to perform the act, or any officer or employee of such person.
 - b. Any person having possession, custody, care or control of books of account containing entries relevant or material to the income and expenditures of the person liable for the tax or required to perform the act, or any other person having knowledge in the premises.
- (3) Administer oaths to the persons listed in this subsection.
- (4) Apply to the Superior Court of Wake County for an order requiring any person who refuses to obey the summons or to give testimony when summoned. Failure to comply with the court order shall be punished as for contempt.

(b) Department Employees May Sign and Verify Legal Documents. – In a matter to which the Secretary of Revenue is a party or in which the Secretary has an interest, all legal documents may be signed and verified on behalf of the Secretary by (i) a Deputy or Assistant Secretary; (ii) any director or assistant director of any division of the Department of Revenue; or (iii) any other agent or employee of the Department so authorized by the Secretary of Revenue.

(c) Department Employees May Serve Civil Papers. – In a civil matter to which the Secretary of Revenue is a party or in which the Secretary has an interest, any agent or employee of the Department of Revenue may serve summonses and other legal documents lawfully issued when so authorized by the Secretary of Revenue. (1939, c. 158, s. 927; 1943, c. 400, s. 9; 1955, c. 435; 1959, c. 1259, s. 8A; 1973, c. 476, s. 193; 1987 (Reg. Sess., 1988), c. 1044, s. 1; 1991, c. 157, s. 1; 2007-527, s. 15; 2013-414, s. 1(i).)